

Washington State Auditor's Office
Special Education Program Audit
Audit Services

Report No. 58258

CENTRAL KITSAP SCHOOL DISTRICT No. 401

Kitsap County, Washington

September 1, 1995 Through August 31, 1996

Issue Date: May 30, 1997

May 30, 1997

I am pleased to report the results of our program audit of Central Kitsap School District No. 401 Special Education Program covering the period September 1, 1995, through August 31, 1996. This report was prepared under the authority granted by Chapter 283, Laws of 1996.

Our audit gives an independent, accurate assessment of the condition of the program during the period we reviewed. I hope it is used as a constructive management tool to help the school districts improve their operations and to help the Legislature and others in policy decisions on special education funding.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

Copies transmitted to:

Dr. Robert J. Dietz, President of the Board of Directors
Dr. Janet Barry, Superintendent
Wendy Webber, Special Education Office Manager
Anne Savage, Secondary Special Education Support Specialist
Gary Powell, Business Manager
Educational Service District No. 114
Marcelyn A. Senger, School Business Services-Supervisor of Audit Management and
Resolution, Superintendent of Public Instruction
Safety Net Committee
Jim West, Chair, Senate Ways and Means Committee
Tom Huff, Chair, House Appropriations Committee
Cheryle Broom, Legislative Auditor, Joint Legislative Audit and Review Committee
Edie Harding, Washington State Institute for Public Policy
Laurie Fortier, State Publication Distribution, State Library
The Honorable Christine O. Gregoire, Attorney General, Office of the Attorney General

TABLE OF CONTENTS

	Page
Report Summary	
Background	1
Audit Results	1
Report Detail	
Introduction	7
Background	7
Audit Scope	8
School District Description	8
Audit Results	8
Additional Information	15
Addendum	
Directory Of Officials	16

Central Kitsap School District No. 401 Special Education Program Audit Report Summary

BACKGROUND

The State Auditor's Office was given responsibility for auditing special education programs by the Legislature. Lawmakers were concerned about special education programs that exhibit unusual rates of growth, extraordinarily high costs or other characteristics requiring the attention of the State Special Education Safety Net Committee. The Safety Net Committee was created to oversee state and federal special education funds set aside by the Legislature to assist school districts with demonstrated financial or program needs not met through the special education funding formula.

The Central Kitsap School District is among approximately 30 school districts to be selected for a program audit this fiscal year. The district was selected based upon its application for additional funding through the state safety net in 1995-96.

AUDIT RESULTS

Objective 1:

To determine whether the Central Kitsap School District effectively and efficiently provides a Free and Appropriate Education (FAPE) to special education students as defined by the *Washington Administrative Code* (WAC).

Conclusions:

- In our opinion, the district provides FAPE to special education students. The services are designed to meet the needs of students with disabilities to the same extent as students without disabilities.
- The district has begun to limit referrals to special education as part of an effort to decrease special education enrollment.
- The district experiences a high turnover of students due to the military population residing within district boundaries. Many transfer students enroll with Individual Education Programs (IEPs) from their former district's special education program. The turnover in the special education population does not appear to significantly affect the district's ability to provide appropriate services to special education students.

District Response:

The district strongly disagrees with the finding that the high student turnover associated with the military: “does not appear to significantly affect the services the district can provide to special education students.” The high turnover rate clearly results in additional special education costs which are not recognized through the existing funding system. Special education revenues which could otherwise be spent on direct special education services are diverted into activities such as IEP preparation and assessment. Often disabled students are in the district for only a few months.

Auditor’s Concluding Remarks:

We agree that student turnover could increase administrative activities such as IEP preparation and assessment. We have clarified the report to state that the turnover does not appear to significantly affect the district’s ability to provide appropriate services to special education students.

■ ■ ■

Objective 2:

To evaluate the Central Kitsap School District Special Education Program system of internal controls that ensure compliance with state and federal special education requirements.

Conclusion:

- The district generally has adequate policies and procedures; however, they were counting students whose IEPs were in process but not completed. Our review of student files indicated that 17.4 percent of the IEPs, and 9.7 percent of the assessments, were not updated by the required date. We recommend implementing procedures that ensure compliance with requirements for monthly child counts.

District Response:

The Special Services program has implemented procedures to insure that students submitted for state funding have current IEPs and evaluations.

Auditor's Concluding Remarks:

We appreciate the district's commitment to ensuring students have current IEPs and evaluations.



Objective 3:

To verify that the Central Kitsap School District IEPs are appropriate and properly prepared.

Conclusion:

- We found 7.2 percent of the student files reviewed to be “monitoring” IEPs. These students appear to be receiving all services in the regular classroom without being provided “specially designed instruction.” Appropriate and properly prepared IEPs require specially designed instruction. We recommend these students receive specially designed instruction or be exited from the special education program.
- We also noted several files did not indicate that students were involved in the transition component of their IEP when required. We recommend the district implement steps to ensure this documentation is in district student files.

District Response:

The district does not agree that all students with so-called “monitoring IEPs” were not receiving specially designed instruction (special education). It would be more accurate to state that the “monitoring IEPs” did not adequately identify the specially designed instruction that was being provided in the regular class. The district took appropriate steps to have students participate in the transition IEP and, in the future, will include documentation thereof in the student files.

Auditor's Concluding Remarks:

We believe students with monitoring IEPs should not be considered part of a special education program. We commend the district for taking steps to ensure student participation in transition IEPs is documented in student files.



Objective 4:

To determine why the Central Kitsap School District Special Education Program exhibits high rates of growth, extraordinary high costs or other characteristics that require the attention of the Safety Net Committee.

Conclusion:

- The district did not exhibit high rates of growth during the period examined.
- We determined that the district has been impacted by its military population. We found the district's military population has a higher percentage of students in the more severely disabled categories than the rest of the district population. We could not establish that the quantity and severity of students needs lead to program costs that could not be met through available resources. The district received Maintenance of Effort State Revenue (MOESR) funds from the safety net to restore the district's state revenue to 1994-95 levels.
- We found locally controlled decisions affected the funding available for special education. The district allocated less basic education funding to the special education program than would have been provided by the previous state funding formula. The full basic education funding was still available to support the district's basic education activities.

District Response:

- 1) *The district is very pleased with the audit finding that the district's special education population has a different and more costly mix of disabled students than is contained in the state average mix. Military families in the district are more likely to have a disabled child and the child is more likely to have a high cost disability. The report does not mention the extreme fiscal impact that a single severely disabled, medically fragile child can have on a district.*
- 2) *The district is not in agreement with the finding that special education program costs could be met with available resources in 1995-96. The district believes that reports from parents and staff revealed that some necessary and appropriate special education services were not being provided in 1995-96 due to lack of resources. District personnel clearly stated to the audit team that IEPs were written in 1995-96 to reflect the level of available resources and not the real needs of disabled students.*
- 3) *The audit established that our district has a more expensive mix of disabled students than is present in the state average mix. The MOESR funding which is part of the current safety net system can only bring the district up to the level of funding provided in 1994-95. In future years when special education program costs increase due to inflation or salary/benefit increases, the MOESR funding formula recognition of the existence of a more costly mix of students will be lost. At the point where the district no longer qualifies for MOESR funds, funding will be based solely on the*

average cost per student model, even though the district will continue to have a more costly mix of students. Aside from the MOESR calculation, safety net funding is limited to additional costs which are attributed to changes in service delivery from the previous year. There is no mechanism other than MOESR to recognize the needs of school districts which have the continuing existence of a more costly disabled population.

- 4) *In 1995-96, the audit report indicates state and federal carryover monies were used to support increased expenditures in special education. The existence of increased expenditures and the need to use carryover would provide evidence that current revenues for special education even with the MOESR supplement were insufficient.*
- 5) *The audit report documents the district does have a special education population with special costs and characteristics. The operation of the Safety Net Special Costs and Characteristics application process in the 1995-96 placed districts in an impossible position. In order to qualify at the end of the year for funding in the Special Costs and Characteristics category under the Safety Net, districts needed to spend beyond the level of available revenues. Districts cannot reasonably be required to expend needed funds first and then hope the necessary revenues will be available at the end of the school year. In 1995-96, needed expenditures were not made for special education services because state revenues were unavailable.*
- 6) *The audit report states that “The district allocated less basic education funding to the special education program than would have been provided by the previous state funding formula.” To fully understand the balance of funding between basic education and special education you must first consider that, all at once, the state did the following: (1) completely changed the special education funding formula; (2) combined special education teachers into the basic education staff mix factor calculation; (3) changed the allowable indirect cost rate; and (4) eliminated the ‘special education backout’ from basic education. Given all of these changes and the fact that the district was in the second year of a double levy failure, every effort was made to balance the allocation of funding between basic and special education in the same proportions as under the prior funding formulas of 1994-95.*

Auditor’s Concluding Remarks:

Our conclusions are based on information and data gathered from many sources, only one of which are statements made by parents and staff.

While reviewing special education student files, we considered whether (1) MDT assessments and recommendations were reasonable, (2) IEPs adequately addressed the MDT summary, and (3) parents were involved in developing and approving their child’s IEP. We also determined whether IEPs were implemented as intended. We did this through classroom observations and discussions with staff and parents.

Overall, we found programs and services to be appropriate. We noted no specific instances where the district could not provide appropriate services. We recommend the district apply

to the state safety net should the characteristics of their special education population result in needs that cannot be met with available resources in the future.



Objective 5:

To identify elements of the Central Kitsap School District Special Education Program that could be considered for implementation at other school districts.

Conclusion:

- We did not identify specific elements of the district program that could be considered for use at other districts, however, the district is committed to meeting the individual needs of its students.

District Response:

None.



The Report Summary contains the district's full response based on our conclusions in the Report Detail section.

Central Kitsap School District No. 401 Special Education Program Audit Report Detail

INTRODUCTION

This report contains the results of a program audit we performed on the Central Kitsap School District Special Education Program. Our audit covered the 1995-96 school year. The field work was completed on December 20, 1996.

BACKGROUND

In 1995, the Legislature revised the state special education funding formula (Chapter 18, 2nd Special Session, Laws of 1995). The formula incorporates three significant changes: (1) the move to an “excess cost” funding model that includes only the costs of a child’s special education above basic education funding, (2) establishment of a maximum index of eligible special education enrollment per district and (3) a single allocation of funds per student without regard to a student’s disability.

The Legislature set aside nearly \$40 million in state and federal funds to assist school districts with demonstrated financial or program needs not met through the funding formula. This “safety net” was required due to a 1987 court decision in the case, *Washington State Special Education Coalition v. State of Washington*. The court requires the state to provide a safety net when special education funding is based upon statewide averages. A State Special Education Safety Net Committee was created to review applications for safety net funds. The State Auditor’s Office was given responsibility for auditing special education programs exhibiting unusual rates of growth, extraordinarily high costs or other characteristics requiring the attention of the Safety Net Committee.

This audit was conducted in accordance with the legislation that assigned the State Auditor’s Office responsibility for auditing special education programs. The Central Kitsap School District is among approximately 30 districts to be selected for a program audit this fiscal year. The district’s program was selected based on its applications submitted to the Safety Net Committee.

AUDIT SCOPE

We examined student Individual Education Programs (IEPs) and other district records concerning the assessment and evaluation of students. We reviewed the special education program for efficiency and effectiveness. We also looked at records and data to determine the accuracy of statements made to the Safety Net Committee.

The methods used to perform this audit included detailed reviews of district records, staff interviews, observation of the program and analysis of data derived from the district and other sources when appropriate. Specific methods used for the examination of each audit objective are detailed in the working papers.

SCHOOL DISTRICT DESCRIPTION

Central Kitsap School District is a municipal corporation organized pursuant to Title 28A *Revised Code of Washington* (RCW) to provide public school services to students in grades K-12. Five elected board members have oversight responsibility for the district. The board appoints district management and has fiscal responsibility for the district.

District administration and personnel who were primary contacts during this audit include:

- Dr. Janet Barry, Superintendent
- Mr. Charles Main, Special Education Director
- Mr. Gary Powell, Business Manager
- Ms. Wendy Webber, Special Education Office Manager
- Ms. Anne Savage, Secondary Special Education Support Specialist

Central Kitsap School District is located in Kitsap County and consists of thirteen elementary schools, three junior high schools, and two high schools. The 1995-96 district enrollment was 12,623 students, of which 1,671 were special education students. This special education enrollment has decreased to approximately 13.17 percent of total enrollment from the 1994-95 percentage of 13.24.

AUDIT RESULTS

Objective 1:

To determine whether the Central Kitsap School District Special Education Program effectively and efficiently provides a Free and Appropriate Education (FAPE) to special education students as defined by the *Washington Administrative Code* (WAC).

Conclusion:

WAC 392-172-035 defines FAPE as special education and related services that are provided at public expense, meet the standards of the state educational agency, include preschool, elementary school or secondary school education and conform with the individualized education program requirements. The Central Kitsap School District provided FAPE to its 1995-96 special education students.

The district has a referral and evaluation process for students with needs that may not be met in the general education classroom. In the 1995-96 school year, the special education enrollment in the district was above the 12.7 percent index established by the new funding formula. Districts have been accorded a four-year window to decrease, if necessary, their special education enrollment. The district may lose funding for students served over the 12.7 percent index. For this reason, the district has begun to limit its referrals to special education in the following ways:

- The district is limiting yearly “childfind” activities to the minimum federal requirement. The purpose of childfind is to locate, evaluate and identify students with suspected disabilities who are within district boundaries and are not currently receiving special education and related services.
- The district is taking a closer look at students to assess whether they are “in need of special education services” or whether accommodations or modifications can be made in the general education setting.
- The district is considering more educational alternatives to address deficits before referring students to special education. These alternatives include teacher consultations, Title I/LAP programs and behavior plans.

The district offers special education students a continuum of service options ranging from in-class services, pull-out services, self-contained classrooms and transitional programs. This continuum seeks to provide each special education student with an appropriate program designed to meet individual needs. Students may be served through one or more components in the continuum. The district also has a program that accommodates children from birth to age three.

The district experiences a high turnover of students. This occurs in both the special education and general education programs. The turnover is largely due to the military population residing within district boundaries. The turnover in the special education population does not appear to significantly affect the district’s ability to provide appropriate services to special education students. Many transfer students enroll with IEPs from their former district’s special education program. The existing assessments are reviewed and implemented if the information from the prior district meets state requirements.

District Response:

The district strongly disagrees with the finding that the high student turnover associated with the military: “does not appear to significantly affect the services the district can provide to special education students.” The high turnover rate clearly results in additional special education costs which are not recognized through the existing funding system. Special education revenues which could otherwise be spent on direct special education services are diverted into activities such as IEP preparation and assessment. Often disabled students are in the district for only a few months.

Auditor’s Concluding Remarks:

We agree that student turnover could increase administrative activities such as IEP preparation and assessment. We have clarified the report to state that the turnover does not appear to significantly affect the district’s ability to provide appropriate services to special education students.

Objective 2:

To evaluate the Central Kitsap School District Special Education Program system of internal controls that ensure compliance with state and federal special education requirements.

Conclusion:

Internal controls are established to direct the special education referral process and ensure continuing compliance with special education requirements. We conducted interviews with the special education administrative team, certificated staff, speech language pathologists, occupational therapists/physical therapists and school psychologists to document and assess the staff’s understanding and compliance with the process. The interviews and our student file review established that an internal control process is in place, appropriate personnel are assigned to oversee the process, and special education staff know and attempt to follow the process.

We identified one area that should be strengthened. It involved the monthly report of the special education enrollment for the district (P-223H Form). The eligibility criteria for counting a student states that a student’s evaluation and IEP must be current on the count date. In 1995-96, the district counted students whose IEPs and evaluations were in process but not completed. Out of the 195 files reviewed, the following percentages show the number of students whom the district counted inappropriately:

- 17.4% Students counted without a current IEP
- 9.7% Students counted without a current assessment

To comply with requirements, the district should discontinue counting students who do not have IEPs or evaluations updated before the annual or three year anniversary date. The

district utilizes a data base to determine when IEPs and evaluations are due, however, this information was not used to adjust the P-223H count. The district stated that procedures have been implemented to ensure compliance with the eligibility requirement for the 1996-97 school year. We did not test these procedures.

District Response:

The Special Services program has implemented procedures to insure that students submitted for state funding have current IEPs and evaluations.

Auditor's Concluding Remarks:

We appreciate the district's commitment to ensuring students have current IEPs and evaluations.

Objective 3:

To verify that the Central Kitsap School District Special Education Program IEPs are appropriate and properly prepared.

Conclusion:

We reviewed 195 special education files to determine if they complied with federal and state procedural requirements and directives. The files were systematically chosen. We selected eight student files from each alphabet letter. This was done by counting five files back from the beginning of each letter and selecting the next eight student files. In cases where there were not eight files, we selected all the files for that letter. Besides the enrollment counting issues discussed in Objective 2, additional items of concern include:

- 7.2% "Monitoring" IEPs
- 9.2% No evidence of student involvement in a transition IEP

The monitoring IEPs did not provide "specially designed instruction." The district used monitoring IEPs to observe the success of students in the regular classroom before exiting them from the special education program. As defined in WAC 392-172-045 and WAC 392-172-174, specially designed instruction is planned and organized instructional activities designed by certificated special education and/or related services personnel. This instruction may be implemented by other special education and/or related services personnel as provided by the IEP. The term does not include individual accommodations and modifications to the general classroom that alone could meet students' needs. Appropriate and properly prepared IEPs require specially designed instruction. We recommend that students no longer requiring specially designed instruction be exited from the special education program.

In addition, we were unable to determine whether students participated in their transition IEP. As defined in WAC 392-172-060, students who are 16 years of age or older are required to

participate in planning the transition component of their IEP. To document student participation in a transition IEP, we recommend the district implement steps to include documentation in the district student files.

District Response:

The district does not agree that all students with so-called “monitoring IEPs” were not receiving specially designed instruction (special education). It would be more accurate to state that the “monitoring IEPs” did not adequately identify the specially designed instruction that was being provided in the regular class. The district took appropriate steps to have students participate in the transition IEP and, in the future, will include documentation thereof in the student files.

Auditor’s Concluding Remarks:

We believe students with monitoring IEPs should not be considered part of a special education program. We commend the district for taking steps to ensure student participation in transition IEPs is documented in student files.

Objective 4:

To determine why the Central Kitsap School District Special Education Program exhibits high rates of growth, extraordinarily high costs or other characteristics that require the attention of the Safety Net Committee.

Conclusion:

The Central Kitsap School District Special Education Program did not exhibit high rates of growth during the period examined. The district’s 1995-96 special education enrollment was above the 12.7 percent index contained in the new funding formula. However, the district has made efforts to reduce their special education enrollment in accordance with certifications made to the safety net. As a result, the district enrollment dropped from 13.24 percent in 1994-95 to 13.17 percent in 1995-96. The funding formula allows a grace period for districts to reduce their special education enrollment percentage. During the first year of the grace period, districts were funded up to 75 percent of their 1994-95 enrollment percentage or the actual 1995-96 percentage, whichever was less. Central Kitsap’s 1995-96 special education percentage exceeded the 75 percent limitation. Therefore, the district’s special education program was funded at a reduced percentage of 13.11. This effectively reduced the average excess cost allocation available for eligible special education students.

We determined the district has been impacted by its military population. The district special education population, by handicapping condition, differs from state averages. The district has higher percentages of students in several categories that generated higher funding under the old formula. In addition, the district has fewer students in the categories that generated less funding under the old formula. Interviews with military representatives and parents supported

the district contention that special education students with severe needs are in the district due to the military. We also found that the district military population, as identified on the district's Federal Impact Aid application, has a higher percentage of more severely disabled categories than the rest of the district population. Finally, our student file review and classroom observations seemed to support the district's position that there are a large number of severely disabled students in the district.

Although we found the district's special education population differed from state averages, we could not establish that the quantity and severity of student needs lead to program costs that could not be met through available resources. The district received Maintenance of Effort State Revenue (MOESR) funds from the safety net to restore the district's state revenue to 1994-95 levels. The district received less state revenue in 1995-96 than 1994-95, but the special education program served fewer students. Despite serving fewer students, we found the district increased special education expenditures by more than 5 percent over 1994-95. State and federal carryover moneys were available and appear to have been used to support the increased expenditures.

We also found locally controlled decisions affected the funding available for special education. The district allocated less basic education funding to the special education program than would have been provided by the previous state funding formula. The full basic education funding was still available to support the district's basic education activities. In addition, the special education program has experienced several years of reduced local revenue due to levy failures. This local dollar support was not restored with the levy passage for 1996-97. Instead, the local dollars were used to offset a reduction in indirect costs that could be charged to the special education program. The reduction was caused by a significant decrease in the district's 1996-97 federal indirect cost rate.

District Response:

- 1) *The district is very pleased with the audit finding that the district's special education population has a different and more costly mix of disabled students than is contained in the state average mix. Military families in the district are more likely to have a disabled child and the child is more likely to have a high cost disability. The report does not mention the extreme fiscal impact that a single severely disabled, medically fragile child can have on a district.*
- 2) *The district is not in agreement with the finding that special education program costs could be met with available resources in 1995-96. The district believes that reports from parents and staff revealed that some necessary and appropriate special education services were not being provided in 1995-96 due to lack of resources. District personnel clearly stated to the audit team that IEPs were written in 1995-96 to reflect the level of available resources and not the real needs of disabled students.*
- 3) *The audit established that our district has a more expensive mix of disabled students than is present in the state average mix. The MOESR funding which is part of the current safety net system can only bring the district up to the level of funding provided in 1994-95. In future years when special education program costs increase*

due to inflation or salary/benefit increases, the MOESR funding formula recognition of the existence of a more costly mix of students will be lost. At the point where the district no longer qualifies for MOESR funds, funding will be based solely on the average cost per student model, even though the district will continue to have a more costly mix of students. Aside from the MOESR calculation, safety net funding is limited to additional costs which are attributed to changes in service delivery from the previous year. There is no mechanism other than MOESR to recognize the needs of school districts which have the continuing existence of a more costly disabled population.

- 4) *In 1995-96, the audit report indicates state and federal carryover monies were used to support increased expenditures in special education. The existence of increased expenditures and the need to use carryover would provide evidence that current revenues for special education even with the MOESR supplement were insufficient.*
- 5) *The audit report documents the district does have a special education population with special costs and characteristics. The operation of the Safety Net Special Costs and Characteristics application process in the 1995-96 placed districts in an impossible position. In order to qualify at the end of the year for funding in the Special Costs and Characteristics category under the Safety Net, districts needed to spend beyond the level of available revenues. Districts cannot reasonably be required to expend needed funds first and then hope the necessary revenues will be available at the end of the school year. In 1995-96, needed expenditures were not made for special education services because state revenues were unavailable.*
- 6) *The audit report states that “The district allocated less basic education funding to the special education program than would have been provided by the previous state funding formula.” To fully understand the balance of funding between basic education and special education you must first consider that, all at once, the state did the following: (1) completely changed the special education funding formula; (2) combined special education teachers into the basic education staff mix factor calculation; (3) changed the allowable indirect cost rate; and (4) eliminated the ‘special education backout’ from basic education. Given all of these changes and the fact that the district was in the second year of a double levy failure, every effort was made to balance the allocation of funding between basic and special education in the same proportions as under the prior funding formulas of 1994-95.*

Auditor’s Concluding Remarks:

Our conclusions are based on information and data gathered from many sources, only one of which are statements made by parents and staff.

While reviewing special education student files, we considered whether (1) MDT assessments and recommendations were reasonable, (2) IEPs adequately addressed the MDT summary, and (3) parents were involved in developing and approving their child’s IEP. We also determined whether IEPs were implemented as intended. We did this through classroom observations and discussions with staff and parents.

Overall, we found programs and services to be appropriate. We noted no specific instances where the district could not provide appropriate services. We recommend the district apply to the state safety net should the characteristics of their special education populations result in needs that cannot be met with available resources in the future.

Objective 5:

To identify elements of the Central Kitsap School District Special Education Program that could be considered for implementation at other school districts.

Conclusion:

We did not identify specific elements of the district program that could be considered for use in other districts, however, the district is committed to meeting the individual needs of its students. It is evident from the staff interviews that cooperation exists between the general and special education staffs.

District Response:

None.

ADDITIONAL INFORMATION

It is important to note that this audit does not replace, or otherwise duplicate, the regularly scheduled audit of the district that includes a review of financial statements and compliance with laws and regulations. Accordingly, we do not express any opinion related to those items in this report. We did consult with the financial auditors and brought items to their attention when warranted.

The audit of the Central Kitsap School District Special Education Program was performed in accordance with generally accepted government auditing standards. As such, it included such tests of records and other audit procedures we considered necessary, including a review of management controls where appropriate.

This report is a public document. To obtain additional copies of this report, or for questions related to the audit, address inquiries to the State Auditor's Office, P.O. Box 40021, Olympia, WA 98504-0021 or call (360) 753-4792.

Central Kitsap School District No. 401 Special Education Program Audit Addendum

Directory Of Officials

Elected

		<u>Term</u>	<u>Expiration</u>
Board of Directors:	David Kugler	4	November 1999
	Robert Enquist	4	November 1999
President	Robert Dietz	4	November 1997
	Karen Wilke	4	November 1997
	Carl Johnson	4	November 1999

Appointed

Superintendent	Dr. Janet N. Barry
Assistant Superintendent for Business and Finance	Gary Powell
Attorney	Christopher Hirst

Mailing Address

District	9210 Silverdale Way NW PO Box 8 Silverdale WA 98383-0008
Attorney	Montgomery, Purdue, Blankinship & Austin Floor 58 Columbia Seafirst Center 701 Fifth Avenue Seattle WA 98104